

Exhibit C

EXHIBIT C

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONAL BY
SEVERSON & WERSON, P.C. ON BEHALF OF THE DEBTORS FOR THE PERIOD
JANUARY 1, 2013 THROUGH APRIL 30, 2013**

Name of Professional Individual	Department and Licensure	Hourly Billing Rate	Total Hours Billed	Total Compensation
Partners				
Cram, Donald	Bankruptcy 1992	\$337.50	49.2	\$ 16,605.00
Hankins, Suzanne	Financial Svcs. 1992	\$333.00	21.6	\$ 7,192.80
Sullivan, John	Financial Svcs. 1980	\$427.50	28.1	\$ 12,012.75
Sullivan, Mary Kate	Financial Svcs. 1995	\$270.00	54.7	\$ 14,769.00
Wraight, Mark	Financial Svcs. 2003	\$274.50	12.1	\$ 3,321.45
Associates				
Abbott, Thomas	Financial Svcs. 2006	\$270.00	8.3	\$ 2,241.00
Babcock, Daska	Financial Svcs. 2001	\$288.00	19.2	\$ 5,529.60
Barasch, Adam	Bankruptcy 2008	\$292.50	23.9	\$ 6,690.75
Berkley, David Allan	Financial Svcs. 2008	\$256.50	24.9	\$ 6,386.85
Buell, Edward	Financial Svcs. 2005	\$279.00	50.5	\$ 14,089.50
Carr, Jeremy Scott	Financial Svcs. 2009	\$270.00	16.6	\$ 4,257.90
Cross, Michael	Financial Svcs. 2010	\$238.50	69.8	\$ 16,647.30
Dykstra, Jonathan	Financial Svcs. 2008	\$238.50	6.8	\$ 1,621.80
Eilenberg, Benjamin A.	Financial Svcs. 2008	\$247.50	7.8	\$ 1,930.50
Espósito, Matthew	Financial Svcs. 2002	\$279.00	81.7	\$ 22,794.30
Franich, Kerry	Financial Svcs. 2006	\$270.00	33	\$ 8,910.00
Gandy, Robert	Financial Svcs. 2003	\$274.50	33.6	\$ 9,184.50
Givental, Alisa	Financial Svcs. 2010	\$238.50	67.7	\$ 16,146.45
Glasser, Dana	Financial Svcs. 2007	\$274.50	6.8	\$ 1,866.60
Gruber, Megan	Financial Svcs. 2006	\$261.00	41.6	\$ 10,857.60
Holmes, Toriana	Financial Svcs. 2008	\$225.00	5.8	\$ 1,305.00
Andrews, M. Elizabeth	Appellate 2009	\$261.00	31.8	\$ 8,299.80
Idleman, William	Financial Svcs. 2008	\$256.50	34.2	\$ 8,772.30
Ito, Ryan	Financial Svcs. 2007	\$247.50	34.4	\$ 8,514.00
Ives, Jon	Appellate 2004	\$279.00	20.7	\$ 5,775.30
Jones, Harold R.	Financial Svcs. 2000	\$306.00	16.8	\$ 5,140.80
Julian, Jason	Financial Svcs. 2001	\$274.50	13.4	\$ 3,678.30
Kamka, Mary Kate	Financial Svcs. 2012	\$225.00	9.1	\$ 2,047.50
Kelly, Megan	Financial Svcs. 2007	\$234.00	14	\$ 3,276.00
Kemp, Erik	Financial Svcs. 2006	\$274.50	40.6	\$ 11,144.70
Kenney, Austin	Financial Svcs. 2006	\$247.50	19.6	\$ 4,851.00
Kornberg, Bernard	Bankruptcy 2007	\$234.00	46	\$ 10,764.00
Liu, David	Financial Svcs. 2001	\$288.00	130.4	\$ 37,555.20
Manukyan, Evelina	Financial Svcs. 2004	\$279.00	34.9	\$ 9,737.10
McGuinness, Michelle	Financial Svcs. 2008	\$288.00	4.2	\$ 1,209.60
McTigue, Casey	Financial Svcs. 2009	\$238.50	10.8	\$ 2,575.80
McTigue, Sean	Financial Svcs. 2011	\$250.00	1.5	\$ 337.50
Miller, Kenneth S.	Financial Svcs. 2012	\$256.50	5.6	\$ 1,436.40
Nowlin, Marlene	Financial Svcs. 1991	\$306.00	82.5	\$ 25,245.00
Paese, Kimberly	Financial Svcs. 2008	\$265.50	29.2	\$ 7,752.60
Riedman, Natilee	Financial Svcs. 2008	\$238.50	22.1	\$ 5,270.85
Roman, Eleanor	Financial Svcs. 1995	\$306.00	4.6	\$ 1,407.60
Saelao, Rebecca	Financial Svcs. 2002	\$288.00	190.3	\$ 54,806.40
Schindler, Maria	Financial Svcs. 2011	\$216.00	9.4	\$ 2,030.40
Sears, Alex	Financial Svcs. 2004	\$288.00	49.3	\$ 14,198.40
Shaham, Yaron	Financial Svcs. 2001	\$238.50	174.8	\$ 41,598.60
Strayer, Ann	Financial Svcs. 1991	\$292.47	3.1	\$ 906.75
Tuffaha, Joe	Financial Svcs. 2007	\$238.50	101.4	\$ 24,183.90
Troutman, Erik J.	Financial Svcs. 2003	\$274.50	.6	\$ 164.70
Van Zandt, Jonah	Financial Svcs. 2003	\$288.00	3.4	\$ 979.20
Walser-Jolly, Genevieve	Financial Svcs. 2009	\$261.00	16.1	\$ 4,202.10
Wendlenner, Kurt S.	Financial Svcs. 2005	\$265.50	.1	\$ 26.55
Whittemore, Brian	Financial Svcs. 2006	\$265.50	10.2	\$ 2,708.10

Wood, Andrew	Financial Svcs. 2011	\$225.00	12.3	\$ 2,767.50
Paralegals				
Ash, Laura J.	Financial Svcs. N/A	\$ 130.50	2.6	\$ 339.30
Athas, Natalie L.	Financial Svcs. N/A	\$ 130.50	4.1	\$ 535.05
Brown, Kimberly K.	Financial Svcs. N/A	\$ 148.50	2.2	\$ 326.70
Feldfeber, Edward M.	Financial Svcs. N/A	\$ 130.50	32.5	\$ 4,241.25
Felice, Gina M.	Financial Svcs. N/A	\$ 150.00	1.9	\$ 285.00
Firoozabadi, Rosie	Financial Svcs. N/A	\$ 112.50	1.4	\$ 157.50
Johnson, Betty J.	Financial Svcs. N/A	\$ 130.50	7.7	\$ 1,004.85
Lee, Kristina P.	Financial Svcs. N/A	\$ 76.50	5.9	\$ 451.35
Negret, Jennifer	Financial Svcs. N/A	\$ 130.50	17.1	\$ 2,231.55
Probert, Michelle A.	Financial Svcs. N/A	\$ 130.50	0.4	\$ 52.20
Rommel, Clair	Financial Svcs. N/A	\$ 130.50	9.1	\$ 1,187.55
Tarwater, Linda J.	Financial Svcs. N/A	\$ 130.50	31.2	\$ 4,071.60
Tilton, Seana	Financial Svcs. N/A	\$ 103.50	5.1	\$ 527.85
Webb, Gilla	Financial Svcs. N/A	\$ 130.50	2.9	\$ 378.45
Professionals Totals		Blended Rate \$261.46		
Total Fees Incurred			1965.2	\$513,814.80